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From:

Sent: Monday, February 02, 2009 8:36:23 AM

To:

Cc:

Subject: RE: Assessment of 6707A penalty

I don't recall the issue coming up before.

Where the disclosure was supposed to occur with a return for a particular tax year, I believe the penalty should be assessed for the tax year of the return the disclosure should have been made with. In your example, that would be . I think this is best because we view the SOL on assessments as running from the filing of the return with which a disclosure should have been made (when disclosure is required with a return).